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# TREASURERS' GUIDE FOR PROFESSIONAL ASSOCIATIONS

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JANUARY 12, 2026  
NOVA SCOTIA TEACHERS UNION

## **FOREWORD**

The Finance and Property Committee has the authority to oversee the finances of the NSTU as set out in NSTU Operational Procedure 4 – Committees – Standing Committees of the Provincial Executive, D– Finance and Property Committee. This Authority includes oversight of NSTU Committees including Professional Associations.

This guide, prepared by the Finance & Property Committee, is intended to assist Professional Association Treasurers in carrying out their duties.

Many of the items contained in this guide provide a source of quick reference to relevant NSTU By-Laws and Operational Procedures. Others however, serve only as suggestions or examples of best practices on how to handle financial matters.

Treasurers are encouraged to suggest changes or additional items that may make this guide more useful and meaningful to those who use it.

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# 1. GENERALLY ACCEPTED BEST PRACTICES

## GENERAL GUIDELINES FOR TREASURERS

The role of the Professional Association Treasurer is to make all financial decisions for the Association in consultation with their Executive. They are in charge of presenting the financial information to their Executive at meetings and of the budgeting process. The Treasurer is one of the authorizers on all transactions and is responsible for double checking and coding all of the expenses that are submitted to be processed. They hold a fiduciary responsibility to the Association.

The general guidelines for Professional Association Treasurers are as follows:

- Submit all bills and expense claims promptly to Central Office for payment.
- Ensure that each bill and expense claim is authorized by two authorizers of the Association.
- authorizers **SHALL NOT** authorize their own expenses, two (2) other authorizers **MUST** authorize the cheque.
- Provide and ensure that all supporting documentation is present for expenses submitted for payment.
- Indicate the category in which expenses are to be recorded (budgetary-).
- Review the monthly statements and reconciliation for each bank account held.
- Keep all members of your Executive informed as to the financial condition of your Professional Association. At each Executive Meeting, present ~~the~~a written Treasurer's report on the financial condition of the Association.
- Make all major financial decisions in consultation with members of the Executive.
- Prepare a budget, in consultation with the Executive for the upcoming year to be presented and approved at the AGM.
- Provide any materials and answer any questions for the year end internal review as required by NSTU Central Office for the period for which you held the position of Treasurer.

## CHEQUE DIRECTIVES AND THE ISSUING OF CHEQUES

The directive for a cheque to be issued (expense form, invoice, receipt, etc.) is to be submitted to the NSTU Financial Officer. The documentation can be submitted by mail, email, fax, or dropped off at the NSTU Central Office. The Treasurer should review expense forms to ensure that they are signed and properly completed (please ensure they are clearly filled out, especially the name and address of the payee). Cheque directives should include the budget category (the budget line the expense should be put against).

All cheques are mailed directly to the payee unless the Treasurer indicates otherwise. The printed cheques will include the Professional Association's name and logo and the specific banking information.

The NSTU Central Office will process dually authorized and completed cheque directives on a weekly basis. If a cheque directive has not been dually authorized or the supporting

documentation is not present, the cheque will not be issued until this information has been received by the NSTU Financial Officer.

The NSTU Central Office is aware of the cheque volume required during October Conference time and is prepared to prioritize its efforts to meet this demand.

### **DEPOSITS TO THE BANK ACCOUNT**

A Treasurer may make deposits directly to the Association's bank account. A copy of the bank deposit slip must be forwarded to NSTU Central Office. Alternatively, cheques can be sent to the NSTU Central Office for deposit. Deposits also require the corresponding budget category (the budget line the revenue should be put to).

Any amounts paid to the Association by the NSTU will be directly deposited to the Association's bank account.

### **AUTHORIZERS**

Please note, the signing officers on the Professional Association's chequing account are the NSTU signing officers. Professional Association authorizers do not have the authority to sign cheques. Only NSTU Central Office staff can write and sign cheques. If there is an emergency or unique situation, please contact the NSTU Financial Officer immediately.

As stipulated in the Professional Association Model Constitution (see Appendix A), each Association must have a minimum of three (3) signing authorizers bonded for the disbursement of Professional Association funds and other banking purposes. Authorizers must be members of the Association's Executive, as chosen by the Executive, and the Treasurer must be one of the authorizers. authorizers should be approved, by motion, at an Executive meeting of the Association. Once approved, the NSTU Financial Officer should be notified with the names of the individuals chosen. Generally, most Associations will have the Treasurer, President, and one or two fellow Executive members as authorizers.

authorizers, and indeed all Association Executive members, hold a fiduciary responsibility – meaning the signing authorizers have a financial responsibility to both their Association and to the NSTU to conduct the Association's financial affairs responsibly.

All expenses of the Association must be approved by two of the Association's authorizers. Expense forms, invoices, etc., may be signed by two authorizers before they are submitted to Central Office. Alternatively, if the documentation (expense form, invoice, receipts, etc.) reaches Central Office without a signature, the Financial Officer will scan and email a copy to each authorizer of the Association. When authorizers receive such an email, they should reply to the Financial Officer indicating their approval or rejection of the expense. Once the Financial Officer receives two replies from authorizers indicating the expense is approved, then a cheque for the expense will be written and sent out. If cheques are anticipated by the Association (following a

meeting for example), authorizers should check their email regularly so that reimbursements may be processed in a timely manner.

### **SUPPORTING DOCUMENTATION FOR EXPENSES**

Cheques will only be issued if supporting documentation has been supplied to the NSTU Financial Officer and the expense has been approved by two of the Association's authorizers. Examples of supporting documentation include signed and completed expense forms, invoices, and receipts. A Professional Association may have a standard expense form; alternatively, the generic expense form provided by Central Office may be used (see Appendix B).

### **EXPENSE CLAIMS**

All Association members engaged in Union business **MUST** be reimbursed expenses at the NSTU rates as stipulated in NSTU Operational Procedure 11 – Expense Guidelines (see Appendix A). Expense forms **MUST** be completed and signed by individual members and be reviewed by the Treasurer or designate for accuracy. An expense claim form can be found in Appendix B.

### **THE LEDGER**

A ledger is a record keeping device which is used to record all transactions that occur in a business or organization. A ledger is necessary for keeping permanent financial records. Items are entered into the ledger as they occur – not when they are processed by the bank. All of the accounting is done through the accounting system at the NSTU Central Office. Each Association has separate accounts where these transactions are recorded.

### **BANK RECONCILIATIONS**

Bank reconciliation is the processes of matching and comparing the transactions in the accounting ledger to the transactions on the bank statement. Bank reconciliations are an important control which must be performed monthly on all bank accounts held. To reconcile the bank, the transactions that have been recorded in the ledger and have not yet cleared the bank, must be determined.

The NSTU Financial Officer performs the bank reconciliations on a monthly basis. The bank statement is received by Central Office and will be forwarded to the Treasurer and President along with a copy of the completed bank reconciliations.

### **POLICY FOR COLLECTING CASH**

It is advisable to minimize opportunities for the Professional Association to collect cash. When handling cash on behalf of the Professional Association the following are REQUIRED:

- Cash must be deposited into the PA account
- A count sheet must be totaled and signed by two individuals
- A copy of the bank deposit slip must be provided to the Treasurer for their records along with the signed count sheet

When handling cash on behalf of the Professional Association the following is recommended:

- Keep a record sheet documenting what was received, the date and who it was from
- Cash should not be counted in plain sight
- Cash should be deposited into the Professional Association account as soon as possible (next possible business day)
- Cash should be stored in a safe place if not immediately being taken to the bank (preferably a locked box)

## **OTHER PAYMENT OPTIONS**

For large purchases that can't be facilitated via invoice or cheque, Professional Associations have access to a credit card through the NSTU office. Contact the Financial Officer for more information.

## **SOCIAL INSURANCE NUMBERS**

From time-to-time social insurance numbers of certain members need to be collected for tax purposes. To ensure the security of this information, social insurance numbers for honoraria, taxable benefits or any other tax related matters SHALL NOT be emailed to Central office. The information shall be hand delivered, mailed or phoned into the office. Please note that if this information has been sent in the past, it is already in the payroll system and does not need to be sent again. Information collected is inputted into our payroll provider and then kept in a locked cabinet. Locals/RRCs and PAs collecting social insurance numbers must follow the same protocol (info SHALL NOT be emailed, collected in an electronic form or kept in an unsecure location).

## **FINANCIAL AND OTHER REPORTING**

As stipulated in the Professional Association Model Constitution, the fiscal year for all Associations is August 1<sup>st</sup> – July 31<sup>st</sup> (see Appendix A). As stipulated in NSTU By-Law, Professional Associations shall annually submit the information required for its internal review and shall submit a budget for the ensuing year by December 1<sup>st</sup> (see Appendix A).

The year end internal review is conducted out of the NSTU Central Office. The process should not be onerous; however, the Treasurer will be required to answer some year end questions regarding such things as receivables, payables, analytical, etc. The Treasurer must also ensure that a budget for the upcoming year is submitted by the deadline.

The Treasurer should also update the Association's Executive regularly regarding the financial situation of the Association. Upon request, the NSTU Financial Officer will produce financial information and forward it to the Treasurer for presentation at Executive meetings. Requests for information should be made a week in advance of an Executive Meeting in order to provide time for proper review. This also allows time for the Financial Officer to make any necessary changes and/or answer any questions before the meeting.



The following must be submitted annually to the NSTU Central Office by December 1<sup>st</sup>:

- Draft minutes from the Annual General Meeting (AGM)
- President's Report delivered at the AGM
- Conference Report delivered at the AGM
- Association Membership List
- Budget approved at the AGM

## **2. BUDGETING**

### **THE BUDGET PROCESS**

The Treasurer is responsible for creating a budget for the Association for the upcoming fiscal year. The budget must be completed and presented at the Annual General Meeting. At the Annual General Meeting the budget is considered and approved following any amendments that may be introduced and approved. Although the ultimate responsibility lies with the Treasurer, input should be sought and received from the Association President and all Executive members.

Budget preparation does not just involve a review of finances, nor is it simply a matter of increasing all items by a few dollars. Instead, the aim of the process should be the provision of the best possible service to members within the economic confines of the resources available. This process, therefore, should involve a review of all programs, projects, and services planned for the year ahead, with an estimate of cost for each.

Categories should be reviewed line-by-line looking at the previous year's budget and the actual from the past year. A five-year summary of actual results can be obtained from the NSTU Financial Officer. Other considerations include but are not limited to upcoming events, trends, and proposed changes in operations.

The Conference budget should also be prepared by the Treasurer in conjunction with the Conference committee.

It should be noted that a budget does not have to be balanced (revenue exactly equalling expenditures); a budget can show a surplus or a deficit. If a deficit budget is created there must be adequate funds to cover the anticipated deficit from net assets (a reserve of funds from previous years). Budget lines should never be "plugged" (artificially and unreasonably increased or decreased) in order to balance the bottom line.

The overall coordination of the budget process rests with the Treasurer, but input must be sought and received from the President, Vice-Presidents, Secretary, Committee Chairs, and others within the Association. There are sample budgets and other useful budgeting information for Treasurers in Appendix B. The NSTU Financial Officer is also available to aid Associations with the budget process.

## **REVENUES**

Fundamentally, Associations receive revenue from Conference fees, Association memberships, and possibly from the NSTU on an as needed basis.

Conference and membership fees should be set by motion at an Executive meeting of the Association. If a change is made to these items, the NSTU Central Office should be made aware.

As stipulated in NSTU Operational Procedure<sup>15</sup>, Associations may qualify to receive funds from the NSTU (see Appendix A). If the net assets of the Association are less than \$13,350 at July 31 of the previous year, expenses to conduct up to three Executive meetings for eight individuals will be covered by the NSTU. Further, if an Association is experiencing undue financial hardship they may appeal to the Finance and Property Committee for funds.

The general guidelines for Professional Associations to have meeting expenses paid by the NSTU:

- A Professional Association may request reimbursement of an Executive meeting up to three (3) months after the meeting.
- A Meeting Reimbursement Request Form must be submitted by the Association President with approval from the Treasurer or fellow signing authorizer. The written request must include a list of all the members that attended the Executive meeting.
- In the event that a Professional Association decides to host more than three (3) Executive meetings in a given fiscal year, the Association can decide on which of the three (3) meetings they wish reimbursed.
- Only expenses approved, received, and submitted at the refund request date will be reimbursed by the NSTU. Meeting expenses received after the refund request date will not be refunded.
- The NSTU will reimburse expenses prior to the determination of year end net assets. In the event that the net assets exceed \$13,350, the Professional Association must reimburse the expenses for that meeting to the NSTU.

## **BUDGETING CATEGORY LINES**

Each budget line is categorized based on where the revenue is being received from or where the expenditure is being spent. Associations have very well-defined mandates as set out in NSTU By-Laws and Operational Procedures. Expenditures must align with these mandates. A list of typical budget categories, including definitions, can be found in Appendix B. These are the same categories as used in the internal review of financial statements prepared by Central Office during the year end review.

Treasurers are responsible for coding the expense forms, receipts, and invoices before they are sent to Central Office – indicating which budget line to apply the expense. If expenses are not categorized the Treasurer will be contacted for direction. When financials are received, they should be reviewed to ensure that the categorization appears reasonable.

Per the Model PA Constitution – Article IX Finances - The Executive may make expenditures up

to five percent (5%) of the Professional Association's budget, to a maximum of three thousand dollars (\$3,000), without prior approval of the general membership.

### **3. OCTOBER CONFERENCE DAY**

#### **ONLINE CONFERENCE PAYMENTS**

All registrations and payments must be made online. There is no on-site registration for the NSTU Professional Association Conferences. Conference registration money is distributed to Professional Association bank accounts at the discretion of the NSTU Financial Officer beginning the first week after registration has opened. Money is distributed based on the online conference registration payment report. The final payment of registration money will be held until all conference refunds have been processed.

#### **REFUNDS**

Any refund request made before the official conference registration deadline will be processed. After this date, refunds will only be made for extraordinary circumstances and will need the approval of the Association's Conference Registrar. The refund form, which is provided each year to conference registrars, must be completed by the Conference Registrar. To complete the form, the Registrar will need payment information from the registrant requesting the refund. When the form is submitted, it is automatically sent to the NSTU Financial Officer for processing. When the refund is complete the Financial Officer will confirm by email to the Registrar and registrant. The Financial Officer will then remove the registrant from the conference registration list. This step is crucial as the registration list is used to generate the payment amounts to distribute to the Associations and to calculate the online fees. It is also used to generate the Association's membership list.

#### **ONLINE FEES**

Online Conference registration has associated fees that are the responsibility of the Association; these fees will be invoiced to each Association. Stripe fees are approximately 2.9% of the total amount of registration plus \$0.30 per transaction. These online fees are calculated after all refunds have been processed, generally in December or January.

#### **EXPENSE PAYMENTS**

Cheque demand rises during October Conference time. Presenter cheques and other payments that need to be paid on Conference Day can be requested for pickup prior to the Conference. Bills and expenses that come in after the Conference will be prioritized by NSTU Central Office.

#### **GIFTS AND PRIZES DURING CONFERENCE DAY**

As stipulated in NSTU Operational Procedure 15, Professional Associations may provide gifts to presenters, special guests, and Conference organizers (see Appendix A). Limited random draws of names of conference delegates for prizes of a modest value may take place. Alternatively, a draw for a single item of a value not to exceed \$200.00 is allowed. Professional Associations shall not purchase gifts, prizes, or door prizes for each delegate or attendee. This restriction does not

apply to gifts that have been donated to the Professional Association by an unrelated third party. Further details can be found below under CRA implications.

### **CONFERENCE DAY PRESENTERS**

It is very common for Presenters at Conferences to be paid either a fee or an honorarium for their services.

If the presenter is a professional that presents full or part-time, then they will likely invoice the Association for their services. This means they will be claiming the income as part of their business as a presenter.

If the Professional Association gives a presenter an honorarium for their services at Conference it is a taxable benefit, and the presenter will be required to claim it as income. In these situations, the presenter should be informed that the money received is taxable and that they are required to claim it on their personal income tax return as income. A sample letter outlining this information can be found in Appendix B. If the total amount paid to this individual presenter by the NSTU in a tax year exceeds \$500, then NSTU Central Office is required to issue a tax form. Further details can be found below under CRA implications.

## **4. CANADA REVENUE AGENCY IMPLICATIONS TO CONSIDER**

### **GIFTS AND AWARDS**

The Canada Revenue Agency (CRA) views the relationship between the NSTU and Members of the Provincial Executive, Local Executives and NSTU Reps, RRCs, and Professional Associations as an employer/employee relationship. As such, the CRA policy for gifts and awards applies.

For non-cash gifts and awards the following applies, from the CRA's website:

#### ***Policy for non-cash gifts and awards***

*You may give an employee an unlimited number of non-cash gifts and awards with a combined total value of \$500 or less annually. If the fair market value (FMV) of the gifts and awards you give your employee is greater than \$500, the amount over \$500 must be included in the employee's income. For example, if you give gifts and awards with a total value of \$650, there is a taxable benefit of \$150 (\$650-\$500).*

#### ***Rules for non-cash gifts and awards***

*A gift has to be for a special occasion such as a religious holiday, a birthday, a wedding, or the birth of a child.*

*An award has to be for an employment-related accomplishment such as outstanding service, or employees' suggestions, or meeting or exceeding safety standards. It is recognition of an employee's overall contribution to the workplace,*

*not recognition of job performance. Generally, a valid, non-taxable award has clearly defined criteria, a nomination and evaluation process, and a limited number of recipients.*

*An award given to your employees for performance-related reasons (such as performing well in the job they were hired to do, exceeding production standards, completing a project ahead of schedule or under budget, putting in extra time to finish a project, covering for a sick manager/colleague) is considered a reward and is a taxable benefit for the employee.*

*If you give your employee a non-cash gift or award for any other reason, this policy does not apply and you have to include the fair market value of the gift or award in the employee's income.*

*The gifts and awards policy does not apply to cash and near-cash items or to gifts or awards given to non-arm's length employees, such as your relatives, shareholders, or people related to them.*

Non-cash gifts and awards may be sheltered from taxation if totalling less than \$500 and may only be given for very specific reasons given above. A reward is a taxable benefit regardless of the amount.

Cash and near-cash gifts and awards are always taxable as income. From the CRA's website cash and near-cash gifts or awards are defined as:

*Cash and near-cash gifts or awards are always a taxable benefit for the employee. A near-cash item is one that functions as cash, such as a gift certificate or gift card, or an item that can be easily converted to cash, such as gold nuggets, securities, or stocks.*

Recipients of cash and near-cash gifts and awards should be made aware of the tax consequences. A letter that can be distributed to recipients has been provided in Appendix B – Sample Forms & Other Documentation.

It should also be noted that the CRA considers the NSTU as the employer, not the individual Local, RRC, or Professional Association, in the employer/employee relationship. Therefore, if a member is participating on more than one of the above committees, they must be aware that the policy for gifts and awards applies to them as an NSTU employee regardless of role. This means that the total gifts and awards received in a tax year, from any NSTU position must be under \$500 respectively in order for them to be tax free. Members receiving gifts and awards should be made aware of this so that in the event that they receive gifts and/or awards, deemed to be taxable under the CRA policy, that they can inform Central Office and that the proper tax forms are produced at year end.

## HONORARIA

Honoraria is considered employment income and as such is a taxable benefit regardless of the amount. From the CRA's website employment income is defined as:

*Employment income can consist of amounts you receive as salary, wages, commissions, bonuses, tips, gratuities, and honoraria.*

**ALL** honoraria payments **MUST** be paid out of the NSTU Central Office. Honoraria are paid out on request. The following information must be remitted to Central Office in order for the payments to be made:

- a) name of the recipient,
- b) amount and type of payment,
- c) mailing address of the recipient, and
- d) social insurance number of the recipient.

This information is required in order for Central Office to complete the T4 for the recipient. Cheques will be prepared for each individual for which a payment is to be made and sent out as instructed by the Treasurer. The cost of the honoraria will be billed to the Association. It should be noted that Employment Insurance Deductions must be remitted on each dollar of honoraria paid and that the employer's portion will be charged back to the Association. Honoraria payments will automatically be T4'd at year end. A copy of the *Honoraria Payment Form* can be found in Appendix B – Sample Forms & Other Documentation.

## SCHOLARSHIPS, BURSARIES, AND FELLOWSHIPS

Scholarships, Bursaries, and Fellowships may be considered taxable as income, in whole or in part, depending on an individual's circumstances. This is true regardless if the recipient is an NSTU Member or a family member of the NSTU Member. For full details, individuals should refer to the Canada Revenue Agency website and search for *Scholarships, fellowships, bursaries, study grants, and artists' project grants* or search the *General Income Tax and Benefit Guide*.

As the income may be taxable, the NSTU **MUST** issue a T4A slip in the recipient's name.

T4A slips must be issued for any scholarships, bursaries, or fellowships given to members (or family of members) even if it will not be claimed as income. The following information must be remitted to Central Office in order to create the T4A slip:

- a) name of the recipient,
- b) amount and type of payment,
- c) mailing address of the recipient, and
- d) social insurance number of the recipient.

This information **MUST** be received by NSTU Central Office no later than early January for the prior taxation year.

In cases where funds are remitted to an institution (i.e., regional high school, college, or university) and the institution is responsible for awarding the scholarship, fellowship, or bursary, then it is the responsibility of the institution presenting the award to issue and report the T4A, not the NSTU. To be clear, this means if an Association gives a lump sum of money to an institution such as a regional high school for that institution to award scholarships and/or bursaries, it is the regional high school that is required to issue the T4A slip.

### **OTHER TAXABLE BENEFITS**

It is the responsibility of the NSTU Central Office to issue T4 and T4A slips to individual recipients of taxable benefits from the NSTU regardless if the source of these funds is a Local, RRC, or Professional Association. The following is a list of benefits deemed to be taxable:

- a) Family/Pet Care
- b) Child Care Only (under 40 kms. each way)
- c) Honoraria (see above)
- d) Grants, Scholarships, Fellowships, and Bursaries (see above)
- e) Cash or Near-Cash Gifts (see above)
- f) Spousal Business Travel
- g) Non-Accountable Grants
- h) Other/Misc.

Grant Thornton has prepared a *Taxable Benefits Review* that can be found in Appendix B – Sample Forms & Other Documents. The review gives descriptions of taxable benefits and applicable tax reporting requirements.

In order to prepare T4 and T4A slips the NSTU Central Office requires all pertinent information no later than early January. The following information must be remitted to Central Office in order for the creation of all slips:

- a) name of the recipient,
- b) amount and type of payment,
- c) mailing address of the recipient, and
- d) social insurance number of the recipient.

These totals will be added to amounts paid out to individuals by Central Office and a T4 slip will be issued on or before February 28 for the taxation year if their aggregate taxable benefits are greater than \$500.

## **5. MISCELLANEOUS**

### **ATTENDANCE AT ANNUAL COUNCIL**

As stipulated in NSTU By-Laws, each Professional Association is entitled to one Voting Delegate at Annual Council. The expenses of Voting Delegates to Council are borne by the NSTU.

### **BONDING**

The Bonding Policy covers the signing authorizers for Associations as well as Central Office signing officers. Our current policy coverage carries a limit of liability of \$100,000 with a \$2,500 deductible. The intent of this policy is protection from dishonesty of volunteers and staff.

### **INVENTORY**

Inventory is any property that is owned by the Association. Inventory may include but is not necessarily limited to electronic devices, computers, printers, cellphones, NSTU/Association swag (t-shirts, sweatshirts, hoodies, mugs), etc. If the Association owns inventory, then these items should be recorded and tracked. Knowing where items are is important and can save the need for replacing lost items needlessly. In the event that an inventory item is no longer useful it should be disposed of properly. If an item is being sold it should be done so at its fair market value.

Operational Procedure 29 – Computer Equipment Guidelines outlines the appropriate practices for the purchase and disposal of Computer Equipment (see Appendix A). Similar guidelines can be followed for similar inventory owned by an Association.



**TRAVEL ACCIDENT INSURANCE**

The NSTU has negotiated a Travel Accident Policy on behalf of all Locals, RRCs, and Professional Associations. This policy allows for group savings on Travel Accident Insurance, rates lower than could be realized by individual Locals, RRCs, or Professional Associations.

Each year Locals, RRCs, and Professional Associations will need to fill out an information sheet to identify the actual number of Committee members and number of meetings per year. Locals, RRCs, and Professional Associations will be billed the annual premium each year from Central Office.

**RELEASE TIME**

If a Professional Association wishes to obtain release time from the employer for a member to address a Professional Association task, the President of the Professional Association must request such time in writing from the employer and the Association must pay costs incurred. The employing education entity may grant the request but is not required to do so. Further, NSTU days agreed to in the Teachers Provincial Agreement (Article 31.02) cannot be accessed by Professional Associations for release time.

Any bills for Substitute Teacher days can be forwarded to NSTU Central Office for payment.

## **APPENDIX A**

### **RELEVANT BY-LAWS AND OPERATIONAL PROCEDURES**

#### **By-Law Article VI – Professional Association Governance, 4 – Finances**

##### **4. FINANCES**

- (a) A Professional Association shall submit to Central Office, by December 1st of each year, a budget for the current school year.
- (b) A Professional Association shall submit to Central Office, by December 1st of each year, the information required for its internal review, which will be conducted out of Central Office.
- (c) A Professional Association may not permit the use of any part of its funds for the purpose of conducting a campaign in respect to any election whether within the Union or outside of the Union.

#### **Operational Procedure 11– Expense Guidelines**

##### **11. EXPENSE GUIDELINES**

###### **A. EXPENSE REIMBURSEMENT**

- I. NSTU members are eligible to claim expenses for accommodations, meals, travel, and other appropriate expenses while attending or en route to or from NSTU approved provincial NSTU meetings, conferences, or events according to rates established from time-to-time by the Provincial Executive.
- II. The Union will reimburse the approved expenses for members if they are participants at:
  - a. Annual Council;
  - b. Committee meetings of the NSTU;
  - c. Provincial Executive meetings;
  - d. Local Presidents’ Conferences;
  - e. Provincially-Organized Conferences;
  - f. negotiating sessions; and,
  - g. other authorized Union events.
- III. Locals, Regional Representative Councils, and Professional Associations are to use these guidelines and rates when reimbursing their members for attending meetings and events at the Local, Regional, and Association level.
- IV. In the event of an ambiguity concerning the consistency of an expense claim with NSTU expense guidelines, the expense form will be submitted to the next Finance and Property Committee meeting for review and disposition.

###### **B. GUIDELINES AND RATES FOR TRAVEL EXPENSE REIMBURSEMENT**

Barring unforeseen circumstances, weather or road conditions, all NSTU members travelling on NSTU business shall abide by the following guidelines and be reimbursed at the following rates as recommended by the Finance and Property Committee:

###### **I. Release Time for Purpose of Travel**

- a) When travel time during the working day is required by a member due to distance greater than two hundred and fifty (250) kilometres, the member shall utilize no more than one-half (1/2) day release time for the purposes of travel to and no more than one-half (1/2) day release time for the purposes of travel from NSTU events. Release time must be requested from and approved by the employer; the employer is generally under no obligation to grant release time for the purposes of travel.
- b) Notwithstanding a above, for the purposes of travel to Annual Council, the member shall utilize no more than one (1) day release time for the purposes of travel to Annual Council. All other provisions of a apply.
- c) Notwithstanding a above, for the purposes of travel to Annual Council, when travel is required by a Member greater than two hundred (200) kilometres but fewer than two hundred and forty-nine (249) kilometres, the Member may utilize up to one-half (1/2) day release time for the purpose of such travel. All other provisions of a apply.

## **II. Accommodations**

- a. Accommodation for the previous night may not be claimed for meetings that begin at 2:00 p.m. or later. Accommodation for the night of the meeting may not be claimed for meetings that conclude at 1:00 p.m. or earlier.
- b. NSTU members may claim hotel accommodations while en route to an NSTU event providing that the distance from the member's home to the event venue is in excess of four hundred and fifty (450) kilometres. Reimbursement shall be the cost of the en route accommodation or the amount negotiated at the NSTU contract hotel, whichever is the lesser.
- c. Without a receipt for hotel accommodations, the NSTU will accept a claim for twenty dollars (\$20.00) per overnight stay where accommodations other than the member's personal residence is required.

## **III. Meal Allowance**

NSTU members may claim a meal allowance while at or en route to an NSTU event providing that travel and attendance occurs during the normal meal hour and the meal is not supplied by the Union. The NSTU meal allowance is fifty-seven dollars per day (\$60.00/day), including tax and gratuities as follows:

- a. twelve dollars (\$12.00) for breakfast;
- b. fifteen dollars (\$18.00) for lunch; and,
- c. thirty dollars (\$30.00) for dinner.

## **IV. Metrage Rate**

NSTU members may claim metrage while travelling on approved NSTU business at a metrage rate of fifty-eight cents per kilometre (58¢/km).

## **V. Incidental Charges**

When staying overnight on approved NSTU business, an amount of eight dollars (\$8.00) per overnight stay is claimable.

**VI. Family Care**

NSTU members may claim family care expenses while travelling on approved NSTU business. The reimbursement of family care expenses shall be the minimum hourly wage rate set by the Province of Nova Scotia up to a maximum of eight hours per day (8 hrs/day) for children under the age of fourteen (14) years, or ten hours per day (10 hrs/day) maximum if overnight is required if the child is eighteen (18) years of age or younger. These rates will apply to special needs dependents and elder care with the approval of the Finance & Property Committee. A receipt must be provided from the person/agency providing the family care.

**VII. Pet Care**

NSTU members may claim pet care expenses while travelling on approved NSTU business. The reimbursement of pet care expenses shall be a maximum of twenty dollars per day (\$20/day) including taxes. A receipt must be provided from the person/agency providing the pet care.

**VIII. Parking**

If not staying at any hotel, parking fees up to a maximum of twenty-five dollars per day (\$25/day) with official parkade receipts will be reimbursed.

**IX. Taxi**

The cost of taxi travel to and from the hotel to the Union building will only be reimbursed with receipt and approval.

**C. EXPENSE DIFFERENTIAL**

- I. NSTU members who attend either coincidentally held meetings, or closely scheduled meetings, for NSTU business and an outside agency or group, shall be entitled to collect an expense reimbursement from the outside agency or group, plus the appropriate differential for NSTU committee-related expenses, should NSTU expense guidelines differ or exceed those of the outside agency or group.
- II. NSTU members who are entitled to expenses paid by any organization or group other than the NSTU shall be subject to the expense guidelines and conditions of that organization or group, and shall not be entitled to expense reimbursement from the NSTU.

**D. CANADIAN TEACHERS' FEDERATION TRAVEL**

NSTU members attending CTF meetings and/or Conferences will be reimbursed expenses following CTF expense guidelines.

**E. OUT OF PROVINCE TRAVEL**

NSTU members approved to represent the Union outside the province of Nova Scotia shall be entitled to claim reimbursement for expenses not paid by other groups or organizations, in accordance with the following:

- I. Hotel Accommodation – Single room rate (receipt required)
- II. Meals – (NSTU rates)

- III. Travel Expenses
  - a. Within Maritime Provinces, either:
    - return economy air/bus/train fare (receipt required),
    - OR
    - return metrage (NSTU rates).
  - b. All other provinces, either:
    - return economy air/bus/train fare (receipt required),
    - OR
    - return metrage (NSTU rates), to a maximum of the return economy airfare.
- IV. Other Expenses
  - a. Family care (NSTU rates)
  - b. Pet care (NSTU rates)
  - c. Taxi fare/car rental (receipt required)
  - d. Conference fees (receipt required)
  - e. Airport parking (receipt required)
  - f. Overnight incidentals (NSTU rates)

**F. EDUCATION INTERNATIONAL**

The NSTU shall be represented at the Education International General Assembly by the President who is in office on July 31st of the year of the General Assembly, and by the Executive Director.

**Operational Procedure 15 – Professional Associations, C – Finances and F – Travel Accident Insurance**

**C. FINANCES**

- I. NSTU Professional Associations set membership fees and conference fees annually by adoption of a Budget at the Annual General Meeting.
- II. The guidelines set out in the Professional Association Treasurers Guide must be followed.
- III. All operational expenses (including substitute teacher costs) incurred by a Professional Association are the sole responsibilities of the Association and are not the responsibility of the NSTU.
- IV. Any expenses that appear unreasonable will be subject to review by the Finance and Property Committee.
- V. Any Professional Association may qualify for Executive Meeting expenses to be paid by the NSTU if, at the end of the previous fiscal year, the financial net assets of the Professional Association are less than thirteen thousand three hundred and fifty dollars (\$13,350). Meeting expenses will be paid for three (3) Executive Meetings for a maximum of eight (8) Executive Members. NSTU expense guidelines will be followed for reimbursement.
- VI. Any Professional Association experiencing undue financial hardship may appeal to the Finance and Property Committee for extraordinary operating funds to deal with cost over-runs. Such appeal shall include a current financial statement for the

Professional Association, documentation of the cost over-run, and a rationale of the financial hardship incurred. The Finance and Property Committee shall make a recommendation to the Provincial Executive regarding granting additional funds.

- VII. Professional Associations may provide gifts to presenters, special guests, and conference organizers. Limited random draws of names of conference delegates for prizes of a modest value may take place. Alternatively, a draw for a single item of a value not to exceed two hundred dollars (\$200) shall be allowed. Professional Associations shall not purchase gifts, prizes, or door prizes for each delegate or attendee. This restriction does not apply to gifts that have been donated to the Professional Association by an unrelated third party.
- VIII. Honorarium may be given to keynote speakers and workshop presenters.
- IX. Should a Professional Association receive a request for financial assistance from a recognized national or international education organization, they must adhere to the following guidelines:
  - a. Counterparts or affiliates of the NSTU or NSTU Professional Associations with:
    - i. expected participation of less than one hundred and fifty (150) delegates up to five hundred dollars (\$500.00);
    - ii. expected participation of one hundred and fifty to five hundred (150 – 500) delegates up to one thousand dollars (\$1,000.00); and,
    - iii. expected participation of more than five hundred (500) delegates up to one thousand five hundred dollars (\$1,500.00).
  - b. Other recognized education organizations with:
    - i. expected participation of up to five hundred (500) delegates up to five hundred dollars (\$500.00); and,
    - ii. expected participation of over five hundred (500) delegates up to one thousand dollars (\$1,000.00).

**F. TRAVEL ACCIDENT INSURANCE**

- I. All members of the Executive of a Professional Association, all members of committees of a Professional Association, and all conference volunteers who are required to travel to meetings of a Professional Association shall be included in the NSTU Master Travel Accident Insurance Policy.
- II. Each Professional Association will be billed for the cost of this Travel Accident policy as the cost relates to that Association.

**Operational Procedure 31 – Computer Equipment Guidelines**

- A. The purchase of computers can be expensed at the time of purchase; it does not have to be set up as a depreciable asset.
- B. All purchase records including receipts, serial numbers, software licenses, registration and any guidebooks should be maintained by the Treasurer.
- C. All software used on the computer should be licensed. Updated virus protection software should be installed and the computer scanned regularly.

- D. The Treasurer should maintain an inventory record of maintenance checks and which position on the executive (including the person's name) the computer has been delegated. The computer should be examined annually as being in sound working order.
- E. Following its useful life the computer must have all data, files and records removed. Useful life is defined as the period of time in which the equipment could be used resourcefully unless deemed obsolete by improved technology or wear and tear. The hard drive should be "scrubbed" using a product or service to totally remove all data and if possible have an expert verify that the computer has been 'cleaned'. The Treasurer should retain the document that certifies that the scrubbing has taken place or, alternatively, that the hard drive has been physically removed and destroyed. Verification must be provided to the executive that the hard drive has been physically destroyed.
- F. Any disposal sale should be for the current fair market value. The computer may be donated to charity or educational site based initiatives needing old computers. A receipt for transfer of ownership should be maintained.

## **NSTU Professional Association Constitution Model Article IX – Finances**

### **Article IX – Finances**

- [1] The fiscal year shall be from August 1<sup>st</sup> to July 31<sup>st</sup>.
- [2] A minimum of three (3) signing authorizers shall be bonded for the disbursement of Professional Association funds and other banking purposes.
- [3] Only Members of the Executive may be signing authorizers, the Treasurer must be a signing authorizer, plus other Executive Members as chosen by the Executive.
- [4] The Executive may make expenditures up to five percent (5%) of the Professional Association's budget, to a maximum of three thousand dollars (\$3,000), without prior approval of the general membership.
- [5] When attending meetings on Professional Association business, individuals shall be reimbursed according to NSTU expense guidelines.
- [6] The financial records of the Professional Association shall be subjected to an annual internal review by the NSTU in accordance with guidelines provided by the Finance and Property Committee of the NSTU.
- [7] The Professional Association shall not assume any financial liability accounts (e.g., lines of credit, loans, credit cards).

## **APPENDIX B**

### **SAMPLE FORMS & OTHER DOCUMENTS**